

TAX EXPENDITURES

Information on tax expenditures is required to be included in the State budget document by 5 M.R.S.A. §1664 which provides that the document specifically include:

"... the estimated loss in revenue during the last completed fiscal year and the fiscal year in progress, and the anticipated loss in revenue for each fiscal year of the ensuing biennium, caused by the tax expenditures provided in Maine statutes; the term "tax expenditures" means those State tax revenue losses attributable to provisions of Maine tax laws which allow a special exclusion, exemption or deduction or which provide a specific credit, a preferential rate of tax or a deferral of tax liability."

Generally, tax expenditures provide tax incentives designed to encourage certain activities by taxpayers or provide relief to taxpayers in special circumstances. Many tax expenditures are the equivalent of a governmental subsidy in which the foregone tax revenue is essentially a direct budget outlay to specific groups of taxpayers. Other tax expenditures result because of federal law, benefits to special interest groups, and difficulties or impossibilities in collecting the specific tax revenues.

The tax expenditure budget is a concept that was developed to assure a budget review process for tax preferences similar to that required for direct expenditure programs.

The object of this report is to identify, estimate and forecast the fiscal impact of those provisions of the State tax structure which grant benefits analogous to those provided by direct State spending programs.

In estimating the revenue loss attributed to a particular tax expenditure, it is assumed that the provision of law granting special tax treatment is repealed and that no other changes in tax law, taxpayer behavior or general economic activity occur as a result of its repeal. Consequently, it should not be concluded that the repeal of any of these tax expenditures will necessarily generate the amount of revenue which they are estimated to forego under these assumptions.

Some tax expenditures are estimated rather accurately from available administrative information. For a much larger number of expenditures, special data must be developed which is less complete and accurate. Estimates for FY 06 and FY 07 generally assume modest increases in business activity and inflation, with personal income growth over the period averaging 4 percent per year.

Finally, there are some expenditures where no information exists, and our limited resources prevent any special survey or other data generation procedures. This group of expenditures are coded A, B, C, D, E or F in an attempt to place some bounds on the size of expenditure.

This report includes tax expenditures specifically addressed in Maine statutes, as well as federally recognized tax expenditures which impact Maine revenue due to the conformity provision of the income tax law.

Maine's individual and corporate income tax systems are based upon the federal definitions of adjusted gross income and taxable income, respectively. Therefore, certain tax expenditures are authorized by continued acceptance of the provisions of the Internal Revenue Code. Unlike sales and excise tax expenditures, these are not subject to a systematic, periodic review by the legislature. The basis for identifying, estimating and forecasting income tax expenditures which are derived from federal conformity is the Joint Committee on Taxation's Estimates of Federal Tax Expenditures for Fiscal Years 2003-2007 (December 19, 2002).

The tax expenditures are listed by revenue loss to the General Fund, Local Government Fund, Housing Opportunities for Maine Fund, and Highway Fund.

Code	Tax Loss
A	\$ 0 - 49,999
B	\$50,000 - 249,999
C	\$250,000 - 999,999
D	\$1,000,000 - 2,999,999
E	\$3,000,000 - 5,999,999
F	\$6,000,000 or more

General Fund Sales & Use Tax Expenditures	36 MRSA	FY'04	FY'05	FY'06	FY'07
Casual Sales	1752.11	D	D	D	D
Sales by Executors	1752.11	A	A	A	A
Separately Charged Labor Service Fees	1752.14	\$21,593,002	\$22,413,536	\$23,397,465	\$24,450,351
Tips Given Directly to Employees	1752.14	\$651,464	\$671,008	\$690,409	\$711,121
Sales Tax Prohibited by the Federal & State Constitutions	1760.1	D	D	D	D
Sales to the State & Political Subdivisions	1760.2	\$109,080,873	\$111,262,490	\$113,368,153	\$115,635,517
Grocery Staples	1760.3	\$51,967,240	\$52,574,600	\$54,064,440	\$55,704,480
Ships Stores	1760.4	C	C	C	C
Prescription Drugs	1760.5	\$14,965,730	\$15,193,490	\$15,708,360	\$16,286,640
Prosthetic Devices	1760.5A	\$1,304,875	\$1,357,070	\$1,409,866	\$1,466,260
Meals Served by Public or Private Schools	1760.6A	\$8,527,604	\$8,783,432	\$9,037,403	\$9,308,524
Meals Served to Patients in Hospitals & Nursing Homes	1760.6B	E	E	E	E
Providing Meals for the Elderly	1760.6C	\$367,158	\$368,993	\$370,448	\$372,300
Providing Meals to Residents of Certain Nonprofit Congregate Housing Facilities	1760.6D	A	A	A	A
Certain Meals Served by Colleges to Employees of the College	1760.6E	A	A	A	A
Products Used in Agricultural and Aquacultural Production & Bait	1760.7	\$5,409,300	\$5,409,300	\$5,403,600	\$5,403,600
Certain Jet Fuel	1760.8B	\$1,914,656	\$1,972,096	\$2,029,118	\$2,089,992
Coal, Oil & Wood for Cooking & Heating Homes	1760.9	\$23,241,010	\$23,364,380	\$23,880,120	\$24,448,920
Fuel Oil for Burning Blueberry Land	1760.9A	A	A	A	A
First 750 KW Hours of Residential Electricity Per Month	1760.9B	\$18,609,890	\$18,714,280	\$19,130,640	\$19,595,160
Gas When Used for Cooking & Heating in Residences	1760.9C	\$3,482,830	\$3,501,810	\$3,573,960	\$3,649,800
Fuel and Electricity Used in Manufacturing	1760.9D	\$35,681,619	\$36,038,435	\$36,720,469	\$37,454,879
Fuel Oil or Coal which become an Ingredient or Component Part	1760.9G	A	A	A	A
Certain Returnable Containers	1760.12	\$905,253	\$950,516	\$996,990	\$1,046,839
Packaging Materials	1760.12A	\$12,242,100	\$12,289,550	\$12,333,480	\$12,447,240
Publications Sold on Short Intervals	1760.14	\$3,492,320	\$3,530,280	\$3,630,840	\$3,735,120
Sales to Hospitals, Research Centers, Churches and Schools	1760.16	F	F	F	F
Camp Rentals	1760.17	B	B	B	B
Rental Charges for Living Quarters in Nursing Homes and Hospitals	1760.18	C	C	C	C
Sales to Certain Nonprofit Residential Child Care Institutions	1760.18A	B	B	B	B
Rental of Living Quarters at Schools	1760.19	E	E	E	E
Rental Charges on Continuous Residence for More Than 28 Days	1760.20	\$21,039,330	\$21,048,820	\$21,301,560	\$21,652,320
Automobiles Used in Driver Education Programs	1760.21	A	A	A	A
Automobiles Sold to Amputee Veterans	1760.22	A	A	A	A
Certain Vehicles Purchased or Leased by Nonresidents	1760.23C	C	C	C	C
Funeral Services	1760.24	\$2,647,710	\$2,695,160	\$2,787,120	\$2,891,400
Watercraft Purchased by Nonresidents	1760.25	B	B	B	B
Snowmobiles & All-terrain Vehicles Purchased by Nonresidents	1760.25A,B	B	B	B	B
Sales to Ambulance Services & Fire Departments	1760.26	B	B	B	B
Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	1760.28	B	B	B	B
Water Pollution Control Facilities	1760.29	C	C	C	C
Air Pollution Control Facilities	1760.30	C	C	C	C
Machinery & Equipment	1760.31	\$30,230,283	\$30,046,884	\$31,037,520	\$31,615,800
New Machinery for Experimental Research	1760.32	B	B	B	B
Diabetic Supplies	1760.33	\$695,535	\$721,966	\$750,053	\$780,055

Sales Through Coin Operated Vending Machines	1760.34	\$619,539	\$643,081	\$671,312	\$701,521
Goods & Services for Seeing Eye Dogs	1760.35	A	A	A	A
Sales to Regional Planning Agencies	1760.37	A	A	A	A
Water Used in Private Residences	1760.39	\$7,449,650	\$7,478,120	\$7,631,400	\$7,811,520
Mobile & Modular Homes	1760.40	\$3,530,140	\$3,706,647	\$3,887,878	\$4,082,272
Property Used in Interstate Commerce	1760.41	C	C	C	C
Sales to Historical Societies & Museums	1760.42	B	B	B	B
Sales to Day Care Centers & Nursery Schools	1760.43	B	B	B	B
Sales to Church Affiliated Residential Homes	1760.44	A	A	A	A
Certain Property Purchased Out of State	1760.45	A	A	A	A
Sales to Organ. that Provide Residential Facilities for Med. Patients	1760.46	A	A	A	A
Sales to Emergency Shelters & Feeding Organizations	1760.47A	A	A	A	A
Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	1760.49	C	C	C	C
Sales to any Nonprofit Free Libraries	1760.50	B	B	B	B
Sales to Veterans Memorial Cemetery Associations	1760.51	A	A	A	A
Railroad Track Materials	1760.52	\$47,450	\$48,399	\$49,315	\$50,301
Sales to Nonprofit Rescue Operations	1760.53	A	A	A	A
Items Purchased with Food Stamps	1760.54	\$650,576	\$657,082	\$662,953	\$669,583
Sales to Hospice Organizations	1760.55	A	A	A	A
Sales to Nonprofit Youth & Scouting Organizations	1760.56	C	C	C	C
Self-Help Literature on Alcoholism	1760.57	A	A	A	A
Portable Classrooms	1760.58	A	A	A	A
Sales to Certain Incorporated. Nonprofit Educational Orgs.	1760.59	A	A	A	A
Sales to Incorporated Nonprofit Animal Shelters	1760.60	A	A	A	A
Construction Contracts with Exempt Organizations	1760.61	D	D	D	D
Sales to Certain Charitable Suppliers of Medical Equipment	1760.62	A	A	A	A
Sales to Orgs that Fulfill the Wishes of Children with Life-Threatening Diseases	1760.63	A	A	A	A
Sales by Schools & School-Sponsored Organizations	1760.64	C	C	C	C
Sales to Monasteries and Convents	1760.65	A	A	A	A
Sales to Providers of Certain Support Systems for Single-Parent Families	1760.66	A	A	A	A
Sales to Nonprofit Home Construction Organizations	1760.67	A	A	A	A
Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	1760.69	A	A	A	A
Sales to Orgs that Provide Certain Services for Hearing-Impaired Persons	1760.70	A	A	A	A
Sales to State-Chartered Credit Unions	1760.71	A	A	A	A
Sales to Nonprofit Housing Development Organizations	1760.72	B	B	B	B
Seedlings for Commercial Forestry Use	1760.73	B	B	B	B
Property Used in Manufacturing Production	1760.74	\$219,864,320	\$219,883,300	\$222,912,720	\$227,178,720
Meals & Lodging Provided to Employees	1760.75	\$2,269,415	\$2,355,652	\$2,447,297	\$2,545,189
Certain Aircraft Parts	1760.76	A	A	A	A
Sales to Eye Banks	1760.77	A	A	A	A
Sales of Certain Farm Animal Bedding & Hay	1760.78	A	A	A	A
Partial Exemption For Clean Fuel Vehicles	1760.79	B	B	B	\$0
Electricity Used for Net Billing	1760.80	A	A	A	A
Animal Waste Storage Facility	1760.81	A	A	A	A
Sales of Property Delivered Outside this State	1760.82	F	F	F	F
Sales of Certain Printed Materials	1760.83	C	C	C	C

Sales to Centers for Innovation	1760.84	A	A	A	A
Certain Sales by an Auxiliary Organization of the American Legion	1760.85	B	B	B	B
Construction Contracts with Qualified Development Zone Businesses	1760.86	\$0	\$0	\$408,825	\$474,000
Sales of Tangible Personal Property to Qualified Development Zone Businesses	1760.87	\$0	\$0	\$9,534	\$17,480
Trade-In Credits	1765	\$25,828,176	\$27,119,584	\$28,445,558	\$29,867,836
Sales Tax Credit on Worthless Accounts	1811A	A	A	A	A
Credit for Sales Taxes Paid to Another State	1862	A	A	A	A
Returned Merchandise Donated to Charity	1863	B	B	B	B
Merchandise Donated from a Retailer's Inventory to Exempt Organizations	1864	B	B	B	B
Refund of Sales Tax on Goods Removed from the State	2012	A	A	A	A
Refund of Sales Tax on Certain Depreciable Machinery and Equipment	2013	\$8,607,276	\$8,934,887	\$9,282,491	\$9,653,791
Fish Passage Facilities	2014	A	A	A	A
Barber Shop, Beauty Pallor and Health Club Services	1752.11	\$4,593,160	\$4,730,955	\$4,877,201	\$5,033,271
Cleaning, Storage and Repair of Clothing and Shoes	1752.11	\$3,796,000	\$3,909,880	\$4,030,744	\$4,159,728
Business and Legal Services Purchased by Consumers	1752.11	\$14,272,960	\$14,772,514	\$15,317,711	\$15,899,784
Amusement & Recreational Services	1752.11	\$15,705,950	\$16,208,540	\$16,790,545	\$17,411,795
Health Services	1752.11	\$212,224,870	\$220,926,090	\$229,741,716	\$239,161,126
Educational Services	1752.11	\$27,853,150	\$29,357,220	\$30,909,905	\$32,579,039
Social, Religious, Welfare, Membership and Other Organization Services	1752.11	\$52,346,840	\$54,440,714	\$56,667,448	\$59,047,481
Finance, Insurance & Real Estate Services	1752.11	\$276,291,860	\$284,580,616	\$294,230,568	\$304,528,637
Professional, Scientific, and Technical Services	1752.11	\$105,471,860	\$110,850,925	\$116,381,557	\$122,317,016
Administrative and Support Services	1752.11	\$62,045,620	\$65,830,403	\$69,772,458	\$74,028,578
Information Services	1752.11	\$17,556,500	\$18,522,108	\$19,575,740	\$20,711,133
Transportation and Warehousing Services	1752.11	\$52,992,160	\$55,906,729	\$58,919,448	\$62,160,017
Construction Services	1752.11	\$128,447,150	\$134,484,166	\$140,656,550	\$147,267,408
Management of Companies and Enterprises Services	1752.11	\$50,315,980	\$51,967,240	\$54,040,892	\$56,256,568
General Fund Excise Tax & Insurance Premiums Tax Expenditures					
Excise Tax Exemption on Jet or Turbo Jet Fuel	2903	\$616,792	\$622,960	\$629,190	\$635,482
Fuel Brought into the State in the Fuel Tanks of Aircraft	2903	A	A	A	A
Refund of Excise Tax on Fuel Used in Piston Aircraft	2910	\$13,945	\$58,000	\$59,000	\$60,000
Insurance Company Exclusions From Premiums Tax	2514	B	B	B	B
Deductions of Dividends & Direct Return Premiums	2515	A	A	A	A
Insurance Company Tax Credit for Employer-assisted Day Care	2524	A	A	A	A
Insurance Company Tax Credit for Employer-provided Long-term Care Benefits	2525	A	A	A	A
Solid Waste Reduction Investment Tax Credit for Insurance Companies	2526	A	A	A	A
Educational Attainment Investment Tax Credit for Insurance Companies	2527	A	A	A	A
Recruitment Tax Credit for Insurance Companies	2528	A	A	A	A
Pine Tree Development Zone Tax Credit for Insurance Companies	2529	A	A	A	A
Cigarette Stamp Tax Deduction for Licensed Distributors	4366A.2	\$1,919,261	\$1,920,802	\$1,902,154	\$1,885,577
Exemptions of the Real Estate Transfer Tax	4641C	C	C	C	C

Local Government Fund Sales & Use Tax Expenditures	36 MRSA	FY'04	FY'05	FY'06	FY'07
Casual Sales	1752.11	B	B	B	B
Sales by Executors	1752.11	A	A	A	A
Separately Charged Labor Service Fees	1752.14	\$1,160,425	\$1,204,521	\$1,283,405	\$1,341,158
Tips Given Directly to Employees	1752.14	\$35,010	\$36,060	\$37,871	\$39,007
Sales Tax Prohibited by the Federal & State Constitutions	1760.1	B	B	B	B
Sales to the State & Political Subdivisions	1760.2	\$5,862,091	\$5,979,333	\$6,218,506	\$6,342,876
Grocery Staples	1760.3	\$2,792,760	\$2,825,400	\$2,965,560	\$3,055,520
Ships Stores	1760.4	A	A	A	A
Prescription Drugs	1760.5	\$804,270	\$816,510	\$861,640	\$893,360
Prosthetic Devices	1760.5A	\$70,125	\$72,930	\$77,334	\$80,428
Meals Served by Public or Private Schools	1760.6A	\$458,280	\$472,029	\$495,723	\$510,594
Meals Served to Patients in Hospitals & Nursing Homes	1760.6B	B	B	B	B
Providing Meals for the Elderly	1760.6C	\$19,731	\$19,830	\$20,320	\$20,421
Providing Meals to Residents of Certain Nonprofit Congregate Housing Facilities	1760.6D	A	A	A	A
Certain Meals Served by Colleges to Employees of the College	1760.6E	A	A	A	A
Products Used in Agricultural and Aquacultural Production & Bait	1760.7	\$290,700	\$290,700	\$296,400	\$296,400
Certain Jet Fuel	1760.8B	\$102,895	\$105,982	\$111,302	\$114,641
Coal, Oil & Wood for Cooking & Heating Homes	1760.9	\$1,248,990	\$1,255,620	\$1,309,880	\$1,341,080
Fuel Oil for Burning Blueberry Land	1760.9A	A	A	A	A
First 750 KW Hours of Residential Electricity Per Month	1760.9B	\$1,000,110	\$1,005,720	\$1,049,360	\$1,074,840
Gas When Used for Cooking & Heating in Residences	1760.9C	\$187,170	\$188,190	\$196,040	\$200,200
Fuel and Electricity Used in Manufacturing	1760.9D	\$1,917,558	\$1,936,734	\$2,014,203	\$2,054,487
Fuel Oil or Coal which become an Ingredient or Component Part	1760.9G	A	A	A	A
Certain Returnable Containers	1760.12	\$48,649	\$51,081	\$54,687	\$57,422
Packaging Materials	1760.12A	\$657,900	\$660,450	\$676,520	\$682,760
Publications Sold on Short Intervals	1760.14	\$187,680	\$189,720	\$199,160	\$204,880
Sales to Hospitals, Research Centers, Churches and Schools	1760.16	C	C	C	C
Camp Rentals	1760.17	A	A	A	A
Rental Charges for Living Quarters in Nursing Homes and Hospitals	1760.18	A	A	A	A
Sales to Certain Nonprofit Residential Child Care Institutions	1760.18A	A	A	A	A
Rental of Living Quarters at Schools	1760.19	B	B	B	B
Rental Charges on Continuous Residence for More Than 28 Days	1760.20	\$1,130,670	\$1,131,180	\$1,168,440	\$1,187,680
Automobiles Used in Driver Education Programs	1760.21	A	A	A	A
Automobiles Sold to Amputee Veterans	1760.22	A	A	A	A
Certain Vehicles Purchased or Leased by Nonresidents	1760.23C	A	A	A	A
Funeral Services	1760.24	\$142,290	\$144,840	\$152,880	\$158,600
Watercraft Purchased by Nonresidents	1760.25	A	A	A	A
Snowmobiles & All-terrain Vehicles Purchased by Nonresidents	1760.25A,B	A	A	A	A
Sales to Ambulance Services & Fire Departments	1760.26	A	A	A	A
Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	1760.28	A	A	A	A
Water Pollution Control Facilities	1760.29	A	A	A	A
Air Pollution Control Facilities	1760.30	A	A	A	A
Machinery & Equipment	1760.31	\$1,624,599	\$1,614,743	\$1,702,480	\$1,734,200
New Machinery for Experimental Research	1760.32	A	A	A	A
Diabetic Supplies	1760.33	\$37,379	\$38,799	\$41,142	\$42,788

Sales Through Coin Operated Vending Machines	1760.34	\$33,295	\$34,560	\$36,823	\$38,480
Goods & Services for Seeing Eye Dogs	1760.35	A	A	A	A
Sales to Regional Planning Agencies	1760.37	A	A	A	A
Water Used in Private Residences	1760.39	\$400,350	\$401,880	\$418,600	\$428,480
Mobile & Modular Homes	1760.40	\$189,712	\$199,198	\$213,259	\$223,922
Property Used in Interstate Commerce	1760.41	A	A	A	A
Sales to Historical Societies & Museums	1760.42	A	A	A	A
Sales to Day Care Centers & Nursery Schools	1760.43	A	A	A	A
Sales to Church Affiliated Residential Homes	1760.44	A	A	A	A
Certain Property Purchased Out of State	1760.45	A	A	A	A
Sales to Organ. that Provide Residential Facilities for Med. Patients	1760.46	A	A	A	A
Sales to Emergency Shelters & Feeding Organizations	1760.47A	A	A	A	A
Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	1760.49	A	A	A	A
Sales to any Nonprofit Free Libraries	1760.50	A	A	A	A
Sales to Veterans Memorial Cemetery Associations	1760.51	A	A	A	A
Railroad Track Materials	1760.52	\$2,550	\$2,601	\$2,705	\$2,759
Sales to Nonprofit Rescue Operations	1760.53	A	A	A	A
Items Purchased with Food Stamps	1760.54	\$34,962	\$35,312	\$36,365	\$36,728
Sales to Hospice Organizations	1760.55	A	A	A	A
Sales to Nonprofit Youth & Scouting Organizations	1760.56	A	A	A	A
Self-Help Literature on Alcoholism	1760.57	A	A	A	A
Portable Classrooms	1760.58	A	A	A	A
Sales to Certain Incorporated. Nonprofit Educational Orgs.	1760.59	A	A	A	A
Sales to Incorporated Nonprofit Animal Shelters	1760.60	A	A	A	A
Construction Contracts with Exempt Organizations	1760.61	B	B	B	B
Sales to Certain Charitable Suppliers of Medical Equipment	1760.62	A	A	A	A
Sales to Orgs that Fulfill the Wishes of Children with Life-Threatening Diseases	1760.63	A	A	A	A
Sales by Schools & School-Sponsored Organizations	1760.64	A	A	A	A
Sales to Monasteries and Convents	1760.65	A	A	A	A
Sales to Providers of Certain Support Systems for Single-Parent Families	1760.66	A	A	A	A
Sales to Nonprofit Home Construction Organizations	1760.67	A	A	A	A
Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	1760.69	A	A	A	A
Sales to Orgs that Provide Certain Services for Hearing-Impaired Persons	1760.70	A	A	A	A
Sales to State-Chartered Credit Unions	1760.71	A	A	A	A
Sales to Nonprofit Housing Development Organizations	1760.72	A	A	A	A
Seedlings for Commercial Forestry Use	1760.73	A	A	A	A
Property Used in Manufacturing Production	1760.74	\$11,815,680	\$11,816,700	\$12,227,280	\$12,461,280
Meals & Lodging Provided to Employees	1760.75	\$121,960	\$126,595	\$134,240	\$139,610
Certain Aircraft Parts	1760.76	A	A	A	A
Sales to Eye Banks	1760.77	A	A	A	A
Sales of Certain Farm Animal Bedding & Hay	1760.78	A	A	A	A
Partial Exemption for Clean Fuel Vehicles	1760.79	A	A	A	\$0
Electricity Used for Net Billing	1760.80	A	A	A	A
Animal Waste Storage Facility	1760.81	A	A	A	A
Sales of Property Delivered Outside this State	1760.82	C	C	C	C
Sales of Certain Printed Materials	1760.83	A	A	A	A

Sales to Centers for Innovation	1760.84	A	A	A	A
Certain Sales by an Auxiliary Organization of the American Legion	1760.85	A	A	A	A
Construction Contracts with Qualified Development Zone Businesses	1760.86	\$0	\$0	\$22,425	\$26,000
Sales of Tangible Personal Property to Qualified Development Zone Businesses	1760.87	\$0	\$0	\$523	\$959
Trade-In Credits	1765	\$1,388,026	\$1,457,428	\$1,560,305	\$1,638,320
Sales Tax Credit on Worthless Accounts	1811A	A	A	A	A
Credit for Sales Taxes Paid to Another State	1862	A	A	A	A
Returned Merchandise Donated to Charity	1863	A	A	A	A
Merchandise Donated from a Retailer's Inventory to Exempt Organizations	1864	A	A	A	A
Refund of Sales Tax on Goods Removed from the State	2012	A	A	A	A
Refund of Sales Tax on Certain Depreciable Machinery and Equipment	2013	\$462,562	\$480,168	\$509,166	\$529,533
Fish Passage Facilities	2014	A	A	A	A
Barber Shop, Beauty Pallor and Health Club Services	1752.11	\$246,840	\$254,245	\$267,526	\$276,087
Cleaning, Storage and Repair of Clothing and Shoes	1752.11	\$204,000	\$210,120	\$221,096	\$228,171
Business and Legal Services Purchased by Consumers	1752.11	\$767,040	\$793,886	\$840,212	\$872,140
Amusement & Recreational Services	1752.11	\$844,050	\$871,060	\$921,000	\$955,077
Health Services	1752.11	\$11,405,130	\$11,872,740	\$12,601,866	\$13,118,543
Educational Services	1752.11	\$1,496,850	\$1,577,680	\$1,695,480	\$1,787,036
Social, Religious, Welfare, Membership and Other Organization Services	1752.11	\$2,813,160	\$2,925,686	\$3,108,341	\$3,238,891
Finance, Insurance & Real Estate Services	1752.11	\$14,848,140	\$15,293,584	\$16,139,229	\$16,704,102
Professional, Scientific, and Technical Services	1752.11	\$5,668,140	\$5,957,215	\$6,383,798	\$6,709,372
Administrative and Support Services	1752.11	\$3,334,380	\$3,537,777	\$3,827,181	\$4,060,639
Information Services	1752.11	\$943,500	\$995,393	\$1,073,775	\$1,136,054
Transportation and Warehousing Services	1752.11	\$2,847,840	\$3,004,471	\$3,231,868	\$3,409,621
Construction Services	1752.11	\$6,902,850	\$7,227,284	\$7,715,338	\$8,077,959
Management of Companies and Enterprises Services	1752.11	\$2,704,020	\$2,792,760	\$2,964,268	\$3,085,803

H.O.M.E. Fund Excise Tax Expenditure

Exemptions of the Real Estate Transfer Tax	4641C	C	C	C	C
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Highway Fund Sales & Use Tax Expenditures	36 MRSA	FY'04	FY'05	FY'06	FY'07
Motor Vehicle Fuel	1760.8	\$91,222,241	\$93,799,741	\$86,603,870	\$87,497,068
Highway Fund Gasoline & Special Fuel Tax Expenditures					
Local Government Exemption from the Gasoline Tax	2903	\$775,372	\$802,227	\$826,325	\$850,826
Federal Exemption from the Gasoline Tax	2903	\$689,128	\$712,996	\$734,414	\$756,189
Gasoline Exported from the State	2903	\$59,632,177	\$61,697,487	\$63,550,860	\$65,435,130
Fuel Brought into the State in Fuel Tanks of Autos & Trucks	2903	A	A	A	A
Gasoline Shrinkage Allowance	2906	\$709,622	\$744,545	\$762,273	\$782,955
Refund on Worthless Accounts	2906-A	A	A	A	A
Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Cos.	2908	\$778,325	\$864,818	\$891,273	\$921,477
State & Local Government Exemption from the Special Fuel Tax	3204-A	\$2,214,322	\$2,288,658	\$2,355,550	\$2,432,221
Distillate Fuel Credit for Worthless Accounts	3214	A	A	A	A
Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Cos.	3218	\$3,004,207	\$3,328,696	\$3,463,043	\$3,613,043
Distillate Fuel Exported from the State	3204-A	\$7,190,948	\$7,432,418	\$7,649,456	\$7,898,920
Exemptions by United States Law	3204-A	\$2,432,461	\$2,514,109	\$2,587,625	\$2,671,763
Dyed Fuel	3204-A	\$15,427,766	\$15,945,827	\$16,411,469	\$16,946,679
Fuel Used Solely for Heating or Cooking	3204-A	\$7,212,282	\$7,451,997	\$7,676,896	\$7,909,115
Fuel Sold for the Generation of Power for Resale or Manufacturing	3204-A	\$992,912	\$1,026,254	\$1,056,222	\$1,090,667

General Fund Income Tax Expenditures	36 MRSA	FY'04	FY'05	FY'06	FY'07
Individual Income Tax Exemptions of Interest on U.S. Obligations	5122.2A	\$5,766,887	\$5,997,563	\$6,230,892	\$6,480,128
Deduction for Social Security Benefits Taxable at Federal Level	5122.2C	\$23,722,798	\$24,908,938	\$26,126,824	\$27,433,166
Deduction of Premiums Paid for Long-Term Health Care Insurance	5122-2L	\$1,225,111	\$1,286,366	\$1,349,261	\$1,416,724
Deduction for Contributions to a Capital Construction Fund	5122-2I	C	C	C	C
Deduction for Qualified Withdrawal from Higher Education Account	5122-2J	C	C	C	C
Deduction for Pension Income	5122-2M	\$11,618,274	\$12,199,188	\$12,795,650	\$13,435,432
Deduction for Holocaust Victim Settlement Payments	5122-2N	A	A	A	A
Itemized Deductions	5125	\$65,955,500	\$72,218,900	\$74,892,000	\$79,726,800
Income Tax Paid to Another Jurisdiction	5217-A	\$23,576,014	\$24,754,815	\$25,965,166	\$27,263,424
Income Tax Credit for Child Care Expense	5218	\$2,847,000	\$3,593,863	\$3,756,924	\$3,871,632
Retirement & Disability Tax Credit	5219-A	\$5,694	\$4,745	\$3,796	\$3,416
Income Taxes for Non-Maine Resident Servicemen	5142.7	\$2,842,491	\$3,075,387	\$3,327,364	\$3,552,580
Exempt Assocs. & Trusts from Fed. Tax are Exempt from the ME Corp Inc. Tax	5162.2	A	A	A	A
Credit for Income Taxes Paid Another State on an Estate or Trust	5165	A	A	A	A
Tax Credit on a Resident Trust	5214-A	A	A	A	A
Non-Resident Trusts and Estates	5175	A	A	A	A
Corporate Income Tax Exemptions by U.S. Law	5200A.2A	\$13,508,231	\$13,737,870	\$13,875,249	\$14,014,002
Exclusion for a Portion of the Dividends Received from Uncombined Affiliates	5200A.2G	D	D	D	D
Double Weighted Sales Tax Apportionment Formula	5211	\$2,181,576	\$2,226,098	\$2,248,359	\$2,270,842
Single Sales Factor Apportionment for Mutual Fund Service Providers	5212	A	A	A	A
Jobs and Investment Tax Credit	5215	\$987,602	\$1,017,231	\$1,047,747	\$1,079,180
Maine Seed Capital Tax Credit	5216-B	\$806,650	\$838,916	\$864,083	\$898,647
Family Development Account Credit	5216-C	\$18,980	\$19,739	\$20,331	\$21,145
Employer Assisted Child Care Tax Credit	5217	A	A	A	A
Employer-Provided Long-Term Care Benefits Credit	5217-B	A	A	A	A
Forest Management Planning Tax Credit	5219-C	A	A	A	A
Solid Waste Reduction Investment Tax Credit	5219-D	B	B	B	B
Machinery & Equipment Investment Tax Credit	5219-E	\$750,001	\$375,000	\$124,875	\$18,731
Research Expense Tax Credit	5219-K	\$237,250	\$246,740	\$254,142	\$264,308
Super Research & Development Expense Tax Credit	5219-L	\$521,950	\$652,438	\$815,547	\$856,324
High Technology Investment Tax Credit	5219-M	\$1,423,500	\$1,480,440	\$1,524,853	\$1,585,847
Low Income Tax Credit	5219-N	D	D	D	D
Dependent Health Insurance Tax Credit	5219-O	A	A	A	A
Clean Fuel Vehicle Economic & Infrastructure Development Credit	5219-P	A	A	A	A
Educational Attainment Investment Tax Credit	5219-U	\$0	\$0	\$834,158	\$5,623,410
Recruitment Credit	5219-V	\$0	\$0	\$92,684	\$173,920

Quality Child Care Investment Credit	5219-Q	A	A	A	A
Credit for Rehabilitation of Historic Properties	5219-R	\$142,350	\$148,044	\$152,485	\$158,585
State Earned Income Tax Credit	5219-S	\$1,374,942	\$1,402,440	\$1,444,514	\$1,487,849
Deduction for Unreimbursed Teacher Expenses	5102.11	\$0	\$229,884	\$101,883	\$0
Net Exclusion of Pension Contributions & Earnings (Employer Plans)	5102.11	\$86,672,053	\$90,978,170	\$95,366,927	\$100,126,121
Net Exclusion of Pension Contributions & Earnings (Ind. Retire. Plans)	5102.11	\$11,910,536	\$14,201,023	\$15,741,950	\$17,114,794
Net Exclusion of Pension Contributions & Earnings (Keogh Plans)	5102.11	\$5,680,409	\$5,955,268	\$6,223,561	\$6,589,653
Exclusion of Premiums on Accident and Disability Insurance	5102.11	\$2,198,868	\$2,290,488	\$2,471,120	\$2,562,643
Deductibility of Casualty & Theft Losses	5102.11	\$151,840	\$166,075	\$196,443	\$241,995
Exclusion of Untaxed Medicare Benefits	5102.11	\$25,470,223	\$29,226,622	\$34,229,588	\$38,714,213
Deductibility of Medical Expenses	5102.11	\$9,561,175	\$13,906,646	\$15,358,548	\$17,049,780
Excl. Contributions by Employers for Med. Insurance Premiums & Med. Care	5102.11	\$87,954,726	\$100,231,740	\$111,200,400	\$120,993,357
Exclusion of Public Assistance Benefits	5102.11	\$2,931,824	\$3,023,444	\$3,203,304	\$3,294,827
Expensing Multiperiod Timber Growing Costs	5102.11	\$183,239	\$183,239	\$183,046	\$183,046
Expensing of Exploration & Development Costs of Nonfuel Minerals	5102.11	C	C	C	C
Excess of Percentage over Cost Depletion, Nonfuel Minerals	5102.11	\$134,969	\$134,969	\$134,827	\$134,827
Excess of Percentage over Cost Depletion	5102.11	\$358,511	\$358,511	\$447,667	\$447,667
Deferral of Income of Controlled Foreign Corporations	5102.11	\$1,247,457	\$1,301,694	\$1,354,502	\$1,408,682
Expensing of Research & Development Expenditures	5102.11	\$1,850,550	\$1,138,800	\$568,800	\$331,800
Exclusion of Benefits & Allowances to Armed Forces Personnel	5102.11	\$2,473,727	\$2,565,346	\$2,562,643	\$2,654,166
Exclusion of Income of Foreign Sales Corporations	5102.11	\$2,550,912	\$2,692,629	\$2,831,360	\$2,972,928
Exclusion of Income Earned Abroad by U.S. Citizens	5102.11	\$3,115,063	\$3,298,302	\$3,477,873	\$3,660,919
Expensing of Exploration & Development Costs	5102.11	C	C	C	C
Exclusion of Workers' Compensation Benefits	5102.11	\$3,389,922	\$3,573,161	\$3,660,919	\$3,843,964
Deductibility of Charitable Contributions	5102.11	\$20,446,205	\$24,836,279	\$26,343,024	\$27,973,584
Exclusion for Employer Provided Child Care	5102.11	\$732,956	\$824,576	\$823,707	\$915,230
Exclusion for Certain Foster Care Payments	5102.11	\$549,717	\$641,337	\$640,661	\$732,184
Expensing Costs of Removing Architectural Barriers	5102.11	\$458,098	\$458,098	\$457,615	\$457,615
Exclusion of Cafeteria Plans	5102.11	\$15,483,697	\$16,857,989	\$17,846,978	\$18,945,253
Exclusion of Employees Meals and Lodging (Other Than Military)	5102.11	\$824,576	\$824,576	\$823,707	\$823,707
Employee Stock Ownership Plans (ESOPs)	5102.11	\$1,206,748	\$1,316,453	\$1,315,066	\$1,315,066
Exclusion of Rental Allowances of Minister's Home	5102.11	\$366,478	\$458,098	\$457,615	\$457,615
Exclusion of Miscellaneous Fringe Benefits	5102.11	\$5,313,931	\$5,405,551	\$5,491,378	\$5,674,424
Exclusion of Interest on State & Local Government Student Loan Bonds	5102.11	\$366,478	\$366,478	\$366,092	\$366,092
Exclusion of Scholarship and Fellowship Income	5102.11	\$1,398,193	\$1,398,193	\$1,489,835	\$1,489,835
Deduction for Interest on Student Loans	5102.11	\$641,337	\$732,956	\$732,184	\$823,707
Deferral of Tax on Earnings of Qualified State Tuition Programs	5102.11	\$458,098	\$549,717	\$640,661	\$732,184
Excl. Int. on State & Local Govt. Bonds for Private Nonprofit Educational Fac.	5102.11	\$1,007,815	\$1,007,815	\$1,006,753	\$1,006,753

Deductibility of Other State & Local Taxes	5102.11	\$9,224,280	\$9,593,251	\$9,976,981	\$10,376,060
Deduction of Self-Employed Health and L-T Care Insurance Premiums	5102.11	\$5,599,100	\$6,548,100	\$7,299,600	\$8,342,400
Exclusion of Capital Gains at Death	5102.11	\$48,264,558	\$50,684,508	\$53,720,000	\$57,480,400
Amortization of Business Start-Up Costs	5102.11	\$549,717	\$549,717	\$549,138	\$549,138
Depreciation on Equipment in Excess of Alternative Depreciation System	5102.11	\$75,696,036	\$31,594,867	\$2,454,789	\$6,619,164
Depreciation of Rental Housing in Excess of Alternative Depreciation System	5102.11	\$2,661,945	\$2,984,605	\$3,303,780	\$3,867,840
Depreciation on Buildings Other than Rental Housing in Excess of ADS	5102.11	\$2,984,605	\$2,177,955	\$805,800	\$1,128,120
Exclusion of Capital Gains on Homes Sales	5102.11	\$16,399,892	\$16,491,511	\$16,748,702	\$16,931,748
Exclusion of Interest on State & Local Rental-Housing Bonds	5102.11	\$329,113	\$329,113	\$328,766	\$328,766
Exclusion of Interest on State & Local Owner-Housing Bonds	5102.11	\$1,206,748	\$1,316,453	\$1,315,066	\$1,315,066
Deduction of Property Tax on Owner-Occupied Homes	5102.11	\$24,889,423	\$27,689,922	\$28,664,676	\$31,174,980
Deductibility of Mortgage Interest on Owner-Occupied Homes	5102.11	\$34,805,524	\$36,629,502	\$36,202,224	\$37,297,164
Permanent Exemption of Imputed Interest Rules	5102.11	\$329,113	\$329,113	\$328,766	\$328,766
Deferral of Gain on Installment Sales	5102.11	\$1,371,305	\$1,508,436	\$1,506,846	\$1,643,832
Completed Contract Rules	5102.11	\$219,409	\$219,409	\$219,178	\$219,178
Exclusion of Interest on State & Local Small Issue Bonds	5102.11	\$487,575	\$487,575	\$487,061	\$487,061
Additional Standard Deduction for the Blind & the Elderly	5102.11	\$3,020,667	\$2,996,942	\$3,079,104	\$3,195,708
Parental Personal Exemption for Students Age 19 to 23	5102.11	\$1,374,293	\$1,007,815	\$640,661	\$549,138
Excl. of Vets. Disability Comp., Veterans Pensions & G.I. Bill Benefits	5102.11	\$3,115,063	\$3,298,302	\$3,386,350	\$3,477,873
Exclusion of Military Disability Benefits	5102.11	\$91,620	\$91,620	\$91,523	\$91,523
Exclusion of Employee Awards	5102.11	\$91,620	\$91,620	\$183,046	\$183,046
Deferral of Gain on Like-Kind Exchanges	5102.11	\$1,755,270	\$1,864,975	\$1,972,598	\$1,972,598
Excl. of Interest on State & Local Govt. Sewage, Water & Hazardous Waste Bonds	5102.11	\$458,098	\$458,098	\$457,615	\$457,615
Employer-Paid Transportation Benefits	5102.11	\$870,385	\$870,385	\$869,468	\$893,290
Excl. of Interest on State & Local Govt. Bonds for Private Airports, Docks & Ma	5102.11	\$877,635	\$877,635	\$876,710	\$876,710
Excl. of Interest on State & Local Govt. Bonds for Private Nonprofit Hospital Fa	5102.11	\$155,753	\$155,753	\$155,589	\$164,741
Excl. of Interest on State & Local Govt. IBDs for Energy Production Facilities	5102.11	\$91,620	\$91,620	\$91,523	\$91,523
Loring	5, 13080	\$320,331	\$336,348	\$353,165	\$370,823
State Tax Increment Financing	30-A, 5242	\$580,923	\$609,969	\$640,467	\$672,491
Employment Tax Increment Financing	6754	\$876,461	\$929,049	\$984,792	\$1,043,879
Pine Tree Zone Income Tax Credit	2529	A	B	B	C
Shipbuilding Facility Credit	6853	\$3,084,250	\$3,084,250	\$3,081,000	\$3,081,000
Maine Residents Tax & Rent Program	6207	\$22,932,515	\$23,480,971	\$27,729,893	\$27,209,897

Local Government Fund Income Tax Expenditures	36 MRSA	FY'04	FY'05	FY'06	FY'07
Individual Income Tax Exemptions of Interest on U.S. Obligations	5122.2A	\$309,917	\$322,314	\$334,853	\$348,247
Deduction for Social Security Benefits Taxable at Federal Level	5122.2C	\$1,274,882	\$1,338,626	\$1,404,076	\$1,474,280
Deduction of Premiums Paid for Long-Term Health Care Insurance	5122-2L	\$65,838	\$69,130	\$72,510	\$76,136
Deduction for Contributions to a Capital Construction Fund	5122-2I	A	A	A	A
Deduction for Qualified Withdrawal from Higher Education Account	5122-2J	A	A	A	A
Deduction for Pension Income	5122-2M	\$624,375	\$655,594	\$687,648	\$722,031
Deduction for Holocaust Victim Settlement Payments	5122-2N	A	A	A	A
Itemized Deductions	5125	\$3,544,500	\$3,881,100	\$4,024,754	\$4,284,580
Income Tax Paid to Another Jurisdiction	5217-A	\$1,266,993	\$1,330,343	\$1,395,388	\$1,465,158
Income Tax Credit for Child Care Expense	5218	\$153,000	\$193,137	\$201,900	\$208,065
Retirement & Disability Tax Credit	5219-A	\$306	\$255	\$204	\$184
Income Taxes for Non-Maine Resident Servicemen	5142.7	\$152,758	\$165,274	\$178,815	\$190,918
Exempt Assocs. & Trusts from Fed. Tax are Exempt from the ME Corp Inc. Tax	5162.2	A	A	A	A
Credit for Income Taxes Paid Another State on an Estate or Trust	5165	A	A	A	A
Tax Credit on a Resident Trust	5214-A	A	A	A	A
Non-Resident Trusts and Estates	5175	A	A	A	A
Corporate Income Tax Exemptions by U.S. Law	5200A.2A	\$725,943	\$738,284	\$745,667	\$753,123
Exclusion for a Portion of the Dividends Received from Uncombined Affiliates	5200A.2G	B	B	B	B
Double Weighted Sales Tax Apportionment Formula	5211	\$117,240	\$119,632	\$120,829	\$122,037
Single Sales Factor Apportionment for Mutual Fund Service Providers	5212	A	A	A	A
Jobs and Investment Tax Credit	5215	\$53,075	\$54,667	\$56,307	\$57,996
Maine Seed Capital Tax Credit	5216-B	\$43,350	\$45,084	\$46,437	\$48,294
Family Development Account Credit	5216-C	\$1,020	\$1,061	\$1,093	\$1,136
Employer Assisted Child Care Tax Credit	5217	A	A	A	A
Employer-Provided Long-Term Care Benefits Credit	5217-B	A	A	A	A
Forest Management Planning Tax Credit	5219-C	A	A	A	A
Solid Waste Reduction Investment Tax Credit	5219-D	A	A	A	A
Machinery & Equipment Investment Tax Credit	5219-E	\$40,306	\$20,153	\$6,711	\$1,007
Research Expense Tax Credit	5219-K	\$12,750	\$13,260	\$13,658	\$14,204
Super Research & Development Expense Tax Credit	5219-L	\$28,050	\$35,063	\$43,828	\$46,020
High Technology Investment Tax Credit	5219-M	\$76,500	\$79,560	\$81,947	\$85,225
Low Income Tax Credit	5219-N	B	B	B	B
Dependent Health Insurance Tax Credit	5219-O	A	A	A	A
Clean Fuel Vehicle Economic & Infrastructure Development Credit	5219-P	A	A	A	A
Educational Attainment Investment Tax Credit	5219-U	\$0	\$0	\$44,828	\$302,206
Recruitment Credit	5219-V	\$0	\$0	\$4,981	\$9,347
Quality Child Care Investment Credit	5219-Q	A	A	A	A

Credit for Rehabilitation of Historic Properties	5219-R	\$7,650	\$7,956	\$8,195	\$8,522
State Earned Income Tax Credit	5219-S	\$73,890	\$75,368	\$77,629	\$79,958
Deduction for Unreimbursed Teacher Expenses	5102.11	\$0	\$12,354	\$5,475	\$0
Net Exclusion of Pension Contributions & Earnings (Employer Plans)	5102.11	\$4,657,824	\$4,889,238	\$5,125,093	\$5,380,856
Net Exclusion of Pension Contributions & Earnings (Ind. Retire. Plans)	5102.11	\$640,081	\$763,174	\$845,985	\$919,762
Net Exclusion of Pension Contributions & Earnings (Keogh Plans)	5102.11	\$305,270	\$320,041	\$334,459	\$354,133

Exclusion of Pemiums on Accident and Disability Insurance	5102.11	\$118,169	\$123,093	\$132,800	\$137,718
Deductibility of Casualty & Theft Losses	5102.11	\$8,160	\$8,925	\$10,557	\$13,005
Exclusion of Untaxed Medicare Benefits	5102.11	\$1,368,790	\$1,570,661	\$1,839,525	\$2,080,532
Deductibility of Medical Expenses	5102.11	\$513,825	\$747,354	\$825,380	\$916,268
Excl. Contributions by Employers for Med. Insurance Premiums & Med. Care	5102.11	\$4,726,756	\$5,386,532	\$5,975,996	\$6,502,277
Exclusion of Public Assistance Benefits	5102.11	\$157,559	\$162,482	\$172,148	\$177,067
Expensing Multiperiod Timber Growing Costs	5102.11	\$9,847	\$9,847	\$9,837	\$9,837
Expensing of Exploration & Development Costs of Nonfuel Minerals	5102.11	A	A	A	A
Excess of Percentage over Cost Depletion, Nonfuel Minerals	5102.11	\$7,253	\$7,253	\$7,246	\$7,246
Excess of Percentage over Cost Depletion	5102.11	\$19,267	\$19,267	A	A
Deferral of Income of Controlled Foreign Corporations	5102.11	\$67,039	\$69,954	\$72,792	\$75,704
Expensing of Research & Development Expenditures	5102.11	\$99,450	\$61,200	\$30,568	\$17,831
Exclusion of Benefits & Allowances to Armed Forces Personnel	5102.11	\$132,940	\$137,864	\$137,718	\$142,637
Exclusion of Income of Foreign Sales Corporations	5102.11	\$137,088	\$144,704	\$152,159	\$159,767
Exclusion of Income Earned Abroad by U.S. Citizens	5102.11	\$167,406	\$177,253	\$186,904	\$196,741
Expensing of Exploration & Development Costs	5102.11	A	A	A	A
Exclusion of Workers' Compensation Benefits	5102.11	\$182,177	\$192,024	\$196,741	\$206,578
Deductibility of Charitable Contributions	5102.11	\$1,098,795	\$1,334,721	A	A
Exclusion for Employer Provided Child Care	5102.11	\$39,390	\$44,313	\$44,267	\$49,185
Exclusion for Certain Foster Care Payments	5102.11	\$29,542	\$34,466	\$34,430	\$39,348
Expensing Costs of Removing Architectural Barriers	5102.11	\$24,619	\$24,619	\$24,593	\$24,593
Exclusion of Cafeteria Plans	5102.11	\$832,106	\$905,961	\$959,111	\$1,018,133
Exclusion of Employees Meals and Lodging (Other Than Military)	5102.11	\$44,313	\$44,313	\$44,267	\$44,267
Employee Stock Ownership Plans (ESOPs)	5102.11	\$64,852	\$70,747	\$70,673	\$70,673
Exclusion of Rental Allowances of Minister's Home	5102.11	\$19,695	\$24,619	\$24,593	\$24,593
Exclusion of Miscellaneous Fringe Benefits	5102.11	\$285,575	\$290,499	\$295,111	\$304,948
Exclusion of Interest on State & Local Government Student Loan Bonds	5102.11	\$19,695	\$19,695	\$19,674	\$19,674
Exclusion of Scholarship and Fellowship Income	5102.11	\$75,140	\$75,140	\$80,065	\$80,065
Deduction for Interest on Student Loans	5102.11	\$34,466	\$39,390	\$39,348	\$44,267
Deferral of Tax on Earnings of Qualified State Tuition Programs	5102.11	\$24,619	\$29,542	\$34,430	\$39,348
Excl. Int. on State & Local Govt. Bonds for Private Nonprofit Educational Fac.	5102.11	\$54,161	\$54,161	\$54,104	\$54,104
Deductibility of Other State & Local Taxes	5102.11	\$495,720	\$515,549	\$536,171	\$557,618
Deduction of Self-Employed Health and L-T Care Insurance Premiums	5102.11	\$300,900	\$351,900	\$392,286	\$448,327
Exclusion of Capital Gains at Death	5102.11	\$2,593,775	\$2,723,825	\$2,886,955	\$3,089,042
Amortization of Business Start-Up Costs	5102.11	\$29,542	\$29,542	\$29,511	\$29,511
Depreciation on Equipment in Excess of Alternative Depreciation System	5102.11	\$4,067,964	\$1,697,933	\$131,922	\$355,719
Depreciation of Rental Housing in Excess of Alternative Depreciation System	5102.11	\$143,055	\$160,395	\$177,548	\$207,861
Depreciation on Buildings Other than Rental Housing in Excess of ADS	5102.11	\$160,395	\$117,045	\$43,304	\$60,626

Exclusion of Capital Gains on Homes Sales	5102.11	\$881,343	\$886,267	\$900,088	\$909,925
Exclusion of Interest on State & Local Rental-Housing Bonds	5102.11	\$17,687	\$17,687	\$17,668	\$17,668
Exclusion of Interest on State & Local Owner-Housing Bonds	5102.11	\$64,852	\$70,747	\$70,673	\$70,673
Deduction of Property Tax on Owner-Occupied Homes	5102.11	\$1,337,577	\$1,488,078	\$1,540,462	\$1,675,368
Deductibility of Mortgage Interest on Owner-Occupied Homes	5102.11	\$1,870,476	\$1,968,498	\$1,945,536	\$2,004,379
Permanent Exemption of Imputed Interest Rules	5102.11	\$17,687	\$17,687	\$17,668	\$17,668
Deferral of Gain on Installment Sales	5102.11	\$73,695	\$81,065	\$80,979	\$88,341
Completed Contract Rules	5102.11	\$11,791	\$11,791	\$11,779	\$11,779
Exclusion of Interest on State & Local Small Issue Bonds	5102.11	\$26,203	\$26,203	\$26,175	\$26,175
Additional Standard Deduction for the Blind & the Elderly	5102.11	\$162,333	\$161,058	\$165,473	\$171,740
Parental Personal Exemption for Students Age 19 to 23	5102.11	\$73,856	\$54,161	\$34,430	\$29,511
Excl. of Vets. Disability Comp., Veterans Pensions & G.I. Bill Benefits	5102.11	\$167,406	\$177,253	\$181,985	\$186,904
Exclusion of Military Disability Benefits	5102.11	\$4,924	\$4,924	\$4,919	\$4,919
Exclusion of Employee Awards	5102.11	\$4,924	\$4,924	\$9,837	\$9,837
Deferral of Gain on Like-Kind Exchanges	5102.11	\$94,330	\$100,225	\$106,009	\$106,009
Excl. of Interest on State & Local Govt. Sewage, Water & Hazardous Waste Bonds	5102.11	\$24,619	\$24,619	\$24,593	\$24,593
Employer-Paid Transportation Benefits	5102.11	\$46,775	\$46,775	\$46,726	\$48,006
Excl. of Interest on State & Local Govt. Bonds for Private Airports, Docks & Ma	5102.11	\$47,165	\$47,165	\$47,115	\$47,115
Excl. of Interest on State & Local Govt. Bonds for Private Nonprofit Hospital Fa	5102.11	\$8,370	\$8,370	\$8,361	\$8,853
Excl. of Interest on State & Local Govt. IBDs for Energy Production Facilities	5102.11	\$4,924	\$4,924	\$4,919	\$4,919
Loring	5, 13080	\$17,215	\$18,076	\$18,979	\$19,928
State Tax Increment Financing	30-A, 5242	\$31,219	\$32,780	\$34,419	\$36,140
Employment Tax Increment Financing	6754	\$47,102	\$49,928	\$52,923	\$56,099
Pine Tree Zone Income Tax Credit	2529	A	A	B	B
Shipbuilding Facility Credit	6853	\$165,750	\$165,750	\$169,000	\$169,000
Maine Residents Tax & Rent Program	6207	\$1,232,411	\$1,261,886	\$1,521,049	\$1,492,526